



Punjab Government Gazette

EXTRAORDINARY

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(AGRAHAYANA 29, 1945 SAKA)

LEGISLATIVE SUPPLEMENT

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Nil

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 15th December, 2023

No. S.O. 84/P.A.5/2017/S.28/2023.-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.7/P.A.5/2017/S.128/2018, dated the 7th of February, 2018, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 16th of February, 2018,namely:-

AMENDMENT

In the said notification, in the seventh proviso, for the words, letter and figure “30th day of June, 2023”, the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 30th day of June, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 15th December, 2023

No. S.O. 85/P.A.5/2017/S.148/2023.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 67/P.A.5/2017/S.148/2023 dated the 23rd of August, 2023, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 23rd of August, 2023 , namely:-

AMENDMENT

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 30th day of June, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 15th December, 2023

No. S.O. 86/P.A.5/2017/S.148/2023.-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 68/P.A.5/2017/S.148/2023, dated the 23rd of August, 2023, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 25th of August, 2023, namely:-

AMENDMENT

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 30th day of June, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 15th December, 2023

No. S.O. 87/P.A.5/2017/S.128/2023.-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 69/P.A.5/2017/S.128/2023, dated the 23rd of August, 2023 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 25th of August, 2023 namely:-

AMENDMENT

In the said notification, in the proviso, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 30th day of June, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 15th December, 2023

No. S.O. 88/P.A.5/2017/S.128/2023.-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.70/P.A.5/2017/S.128/2023, dated the 23rd of August, 2023 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 25th of August, 2023, namely:-

AMENDMENT

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 30th day of June, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 15th December, 2023

No. S.O. 89/P.A.5/2017/S.148/2023.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on recommendations of the Council, is pleased to notify the following special procedure to be followed by a registered person or an officer referred to in sub-section (2) of Section 107 of the said Act who intends to file an appeal against the order passed by the proper officer under section 73 or 74 of the said Act in accordance with Circular No. 02/2023 (Circular No. 182/14/2022-GST) GST-1/2023/4, dated 27th January, 2023, pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.

2. An appeal against the order shall be made in duplicate in the Form appended to this notification at **ANNEXURE-1** and shall be presented manually before the Appellate Authority within the time specified in sub-section (1) of section 107 or sub-section (2) of section 107 of the said Act, as the case may be, and such time shall be computed from the date of issuance of this notification or the date of the said order, whichever is later:

Provided that any appeal against the order filed in accordance with the provisions of section 107 of the said Act with the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification.

3. The appellant shall not be required to deposit any amount as referred to in sub-section (6) of section 107 of the said Act as a pre-condition for filing an appeal against the said order.

4. An appeal filed under this notification shall be accompanied by relevant documents including a self-certified copy of the order and such appeal and relevant documents shall be signed by the person specified in sub-rule (2) of rule 26 of Punjab Goods and Services Tax Rules, 2017.

5. Upon receipt of the appeal which fulfills all the requirements as provided in this notification, an acknowledgement, indicating the appeal number, shall be issued manually in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the appeal shall be treated as filed only when the aforesaid acknowledgement is issued.
6. The Appellate Authority shall, along with its order, issue a summary of the order in the Form appended to this notification as **ANNEXURE-2**.
7. This notification shall be deemed to have come into force on and with effect from the 31st day of July, 2023.

ANNEXURE-1

Appeal to Appellate Authority

(Filed against an order passed in accordance with 182/14/2022-GST, dated 10th of November, 2022 pursuant to the directions issued by the Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018)

1. GSTIN–
2. Legal name of the appellant –
3. Trade name, if any –
4. Address –
5. Order No. - Order dated –
6. Designation of the officer passing the order appealed against –
7. Date of communication of the order appealed against –
8. Name of the authorized representative –
9. Details of the case under dispute –
 - (i) Brief issue of the case under dispute –
 - (ii) Amount of transitional credit claimed before the issuance of circular no. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise)–
 - (iii) Details of any order u/s 73/74 passed in respect of the claim referred to in sub-item (ii) above:
 - (a) Order No. - Order dated-
 - (b) Amount allowed as per said order (Act-wise)- Rs.
 - (c) Interest and penalty levied as per said order (Act-wise)- Rs.
 - (d) Whether any appeal preferred against said order- Yes/No
 - (e) If appeal filed then Appeal No.- Appeal Date-
 - (f) Status of said Appeal- Disposed/Pending
 - (g) If appeal disposed off then amount of credit allowed as per said Appeal (Act-wise)- Rs.
 - (iv) Amount of transitional credit claimed after the issuance of Circular No. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise)–
 - (v) Amount of credit allowed in pursuance of claim referred to in sub-item (iii) above (Act-wise)- Rs.
 - (vi) Amount under dispute (Act-wise)- Rs.

10. Whether the appellant wishes to be heard in person – Yes / No
11. Statement of facts:
12. Grounds of appeal:
13. Prayer:

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature

Name of the Applicant

Note:

1. If the space provided for answering any item is found to be insufficient, separate sheets may be used.
2. The letters “N.A.” may be recorded against any item that is not required for this Appeal.

ANNEXURE-2

SUMMARY OF TRANSITIONAL CREDIT AVAILABLE AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY WITH REFERENCE TO AN ORDER PASSED IN ACCORDANCE WITH CIRCULAR NO. 182/14/2022-GST, dated 10th of November, 2022

- A. GSTIN -
B. Name of the Appellant/ person-
Address of the Appellant/person -
C. Order appealed against- Ref. (if any) Dated-
D. Appeal No. Dated-
E. Personal Hearing-
F. Order in Brief-
G. Status of Order- Confirmed/Modified/Rejected
H. Amount of Credit/ Demand after Appeal-

| Particulars | Central Tax | State/UT Tax |
|---|-------------|--------------|
| a) Amount of transitional credit found to be admissible pursuant to order of the Proper Officer | | |
| b) Amount determined by Appellate Authority | | |

Place:

Date:

Signature:

Name of the Appellate Authority:

Designation:

Jurisdiction:

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PUNJAB GOVT. GAZ. (EXTRA), DECEMBER 20, 2023 1399
(AGHN 29, 1945 SAKA)

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 15th December, 2023

No. S.O. 90/P.A.5/2017/S.148/2023.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017)(hereinafter referred to as the said Act), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to notify with effect from the 1st day of January,2024, the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub- heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely: —

1. Details of Packing Machines

- (1) All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I**, within 30 days of issuance of this notification, electronically on the common portal,—

FORM SRM-I

| Serial No. | Make and Model No. of the Machine (including the name of manufacturer) | Date of Purchase of the Machine | Address of place of business where installed | No. of Tracks | Packing Capacity of each track | Total packing capacity of machine | Electricity consumption by the machine per hour | Supporting Documents | Unique ID of the machine (to be auto populated) |
|------------|--|---------------------------------|--|---------------|--------------------------------|-----------------------------------|---|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | <<Capacity certificate from Chartered Engineer>> | |

- (2) Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I** on the common portal, within fifteen days of grant of such registration.
- (3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in **FORM SRM-IIA**.
- (4) Upon furnishing of such details in **FORM SRM-I** or **FORM SRM-IIA**, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.
- (5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within fifteen days of filing said declaration or submission:

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, before the issuance of this notification, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within thirty days of issuance of this notification.

PUNJAB GOVT. GAZ. (EXTRA), DECEMBER 20, 2023 1400
(AGHN 29, 1945 SAKA)

FORM SRM-IA

| Serial No. | Name of Govt. Department/ any other agency or organization | Type of Declaration/ Submission | Details of Declaration/ Submission |
|------------|--|--|------------------------------------|
| (1) | (2) | (3) | (4) |
| | | <<copy of declaration to be uploaded on the portal>> | |

FORM SRM-IIA

[Details of installation of additional machine(s)]

| Serial No. | Make and Model No. of the Machine (including the name of manufacturer) | Date of Purchase of the Machine | Date of installation of the Machine | Address of place of business where installed | No. of Tracks | Packing Capacity of each track | Total packing capacity of machine | Electricity consumption by the machine per hour | Supporting Documents | Unique ID of the machine (to be auto populated) |
|------------|--|---------------------------------|-------------------------------------|--|---------------|--------------------------------|-----------------------------------|---|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | | | | | | | | | <<Capacity certificate from Chartered Engineer>> | |

- (6) The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in **FORM SRM-IIB**.

FORM SRM-IIB

[Details of removal of the existing machine(s)]

| Serial No. | Unique ID of the machine | Make and Model No. of the Machine <<auto-populated>> | Date of Purchase of the Machine <<auto-populated>> | Address of place of business from where the machine is removed. <<auto-populated>> | No. of Tracks <<auto-populated>> | Packing Capacity of each track <<auto-populated>> | Total packing capacity of machine <<auto-populated>> | Date of Removal | Reasons for removal/disposal of the machine. |
|------------|--------------------------|--|--|--|----------------------------------|---|--|-----------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | <<Sold to third party>> <<Scrap>> |

| | Electricity Reading | | | | | |
|-------------------|---------------------------|---------------------------|----------------------|-----------------------------|---------------------------|----------------------|
| | Electricity meter reading | | | Generator set meter reading | | |
| | Initial Meter Reading | Final Meter Reading | Consumption (kWH) | Initial Meter Reading | Final Meter Reading | Consumption (kWH) |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Day 1 | | | | | | |
| Day 2 | | | | | | |
| | | | | | | |
| Last Day of Month | | | | | | |

FORM SRM-IIIB

Production Register

| | | | | | | | | | | | | | | |
|-------|--------------------------------|---|-----------------------------------|------------------------------|------------------------|--|---|--|-----|-----|---|-----------------------|-------|--|
| Day 1 | | Brand B1 | | | | | | | | | Brand B2 | Brand Bn | | |
| | | Machine M1(Mention Unique ID of the machine) | | | | | | | | M2 | Mn | Total of all machines | | |
| | Total no. of Pouches P1 packed | Unit Value Of Pouch P1 | Total Value Of Pouches P1 (in Rs) | Total no. of Pouch Pn packed | Unit Value Of Pouch Pn | Total Value Of Pouches Pn (Vn) (in Rs) | Total No. of Pouches Packed by Machine M1 (P1+P2+.. Pn) | Total value of Pouches packed By machine M1 (in Rs) (V1+V2 +.. Vn) | ... | --- | Total Production value of Brand B1 by all machines (Rs) | | | |

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| | | | | | | | | | | | | | | |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | Shift 1 00:00 to 00.00 hrs | | | | | | | | | | | | | |
| | Shift 2 00:00 to 00.00 hrs | | | | | | | | | | | | | |
| | Shift 3 00:00 to 00.00 hrs | | | | | | | | | | | | | |
| | Total for Day 1 | | | | | | | | | | | | | |
| Day 2 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| ...Dayn of the month | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | Total for the Month | | | | | | | | | | | | | |

3. Special Monthly Statement

- (1) The said registered person shall submit a special statement for each month in **FORM SRM-IV** on the common portal, on or before the tenth day of the month succeeding such month.

FORM SRM-IV

Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule

PART-A

| Total for Month | HSN of the Input | Description of the Input | Unit quantity | Opening Balance (in units) | Quantity procured (in units) | Quantity procured (value in Rs) | Qty Consumed (in units) | Closing Balance (in units) | Waste generated qty (in units) |
|-----------------------|------------------------|-----------------------------|------------------|----------------------------------|------------------------------------|---|-------------------------------|-------------------------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | HSN1 | | | | | | | | |
| | HSN2 | | | | | | | | |
| | HSN3 | | | | | | | | |
| | | | | | | | | | |
| | HSNn | | | | | | | | |

| | | | | | | |
|---------------------|---|--|-------------------|---|--|-------------------|
| Total for the Month | Electricity Reading | | | | | |
| | Electricity meter reading | | | DG set meter reading | | |
| | Initial Meter Reading on Day 1 of the month | Final Meter Reading on last day of the month | Consumption (kwh) | Initial Meter Reading on Day 1 of the month | Final Meter Reading on last day of the month | Consumption (kwh) |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | | |

Statement of production of goods

PART-B

[illegible]

PUNJAB GOVT. GAZ. (EXTRA), DECEMBER 20, 2023 1405
(AGHN 29, 1945 SAKA)

Schedule

| S.No | Chapter / Heading / Sub- heading / Tariff item | Description of Goods |
|------|---|---|
| (1) | (2) | (3) |
| 1. | 2106 90 20 | Pan-masala |
| 2. | 2401 | Unmanufactured tobacco (without lime tube) – bearing a brand name |
| 3. | 2401 | Unmanufactured tobacco (with lime tube) – bearing a brand name |
| 4. | 2401 30 00 | Tobacco refuse, bearing a brand name |
| 5. | 2403 11 10 | 'Hookah' or 'gudaku' tobacco bearing a brand name |
| 6. | 2403 11 10 | Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name |
| 7. | 2403 11 90 | Other water pipe smoking tobacco not bearing a brand name. |
| 8. | 2403 19 10 | Smoking mixtures for pipes and cigarettes |
| 9. | 2403 19 90 | Other smoking tobacco bearing a brand name |
| 10. | 2403 19 90 | Other smoking tobacco not bearing a brand name |
| 11. | 2403 91 00 | “Homogenised” or “reconstituted” tobacco, bearing a brand name |
| 12. | 2403 99 10 | Chewing tobacco (without lime tube) |
| 13. | 2403 99 10 | Chewing tobacco (with lime tube) |
| 14. | 2403 99 10 | Filter khaini |
| 15. | 2403 99 20 | Preparations containing chewing tobacco |
| 16. | 2403 99 30 | Jarda scented tobacco |
| 17. | 2403 99 40 | Snuff |
| 18. | 2403 99 50 | Preparations containing snuff |
| 19. | 2403 99 60 | Tobacco extracts and essence bearing a brand name |
| 20. | 2403 99 60 | Tobacco extracts and essence not bearing a brand Name |
| 21. | 2403 99 70 | Cut tobacco |
| 22. | 2403 99 90 | Pan masala containing tobacco 'Gutkha' |
| 23. | 2403 99 90 | All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name |
| 24. | 2403 99 90 | All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name |

Explanation.—

- (1) In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
 - (3) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.
2. This notification shall be deemed to have come into force on and with effect from the 31st day of July, 2023.

VIKAS PRATAP,

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

2997/12-2023/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)
NOTIFICATION

The 15th December, 2023

No. S.O. 91/P.A.5/2017/S.44/2023.- In exercise of the powers conferred by the first proviso to section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to have come into force on and with effect from the 31st day of July, 2023.

ARSHDEEP SINGH THIND,
Commissioner of State Tax, Punjab.